

DEBEVOISE & PLIMPTON LLP

919 Third Avenue
New York, NY 10022
Tel 212 909 6000
Fax 212 909 6836
www.debevoise.com

December 9, 2013

Honorable John Gleeson
Eastern District of New York
United States Courthouse
225 Cadman Plaza East, Room 727 S
Brooklyn, New York 11201

Re: *Precision Associates, Inc. et al. v. Panalpina World Transport (Holding) Ltd., et al.*, No. 08-cv-0042 (JG) (VVP)

Dear Judge Gleeson:

We represent Defendant Nippon Express USA, Inc. ("NEU") in the above-referenced action. As Your Honor is aware, on September 20, 2013, Magistrate Judge Pohorelsky issued a Report & Recommendation (the "R&R") regarding the motions to dismiss filed by Defendants in this action. On October 21, 2013, NEU filed an objection to the R&R, and on November 21, 2013, Plaintiffs filed their opposition to the objection. Now that the issues are fully briefed before the Court, we write to respectfully request oral argument regarding NEU's objection to the R&R.

Thank you for your consideration of this matter.

Respectfully submitted,

/s/ Daniel M. Abuhoff

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